

State, one hundred dollars, to be paid to the State Treasurer.

SEC. 8. The tax on billiard saloons shall be twenty dollars on each table. Every place where a billiard table is kept for hire shall be considered a billiard saloon, within the meaning of this act. Billiard saloons.

SEC. 9. On every bowling alley, or alley of the like kind, or bowling saloon, bagatelle table, or any other table, stand or place for any other game or play, with or without a name, unless such alley, stand, place or game is kept for private amusement or exercise alone, and not prohibited by law, there shall be a license tax of twenty dollars. Bowling alley.

SEC. 10. Every dealer in spirituous liquors, vinous liquors, porter, lager beer or other malt liquors, shall pay a tax of five per centum on the amount of all purchases; and every agent who offers liquors for sale shall pay the tax on the value of all liquors of every description sold by him. Liquor dealers.

SEC. 11. Every person desiring to sell spirituous or malt liquors, wines or cordials in quantities less than a quart, shall, before engaging in said sale, obtain an order to the sheriff from the board of commissioners of the county in which he proposes to do business, to grant him license, which orders they may grant or refuse, at their option, and if granted, he may take out license for not less than one year, and shall pay a tax therefor of twenty-five dollars. Every retail dealer of malt liquors only shall pay a license tax of fifteen dollars per annum: *Provided*, This section shall not be construed to repeal or alter the provisions of any special act prohibiting or regulating the sale of liquors in any particular locality. Retailers.

SEC. 12. Every merchant, jeweler, grocer, druggist and every other trader, who, as principal or agent, carries on the business of buying or selling goods, wares or merchandise of whatever name or description, except such as are specially taxed elsewhere in this act, shall pay one-eighth of one per centum on the total amount of pur- Merchants of all classes.